

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

KOMRON M. ALLAHYARI and
SHAUN ALLAHYARI,

Defendants.

C17-668 TSZ

FIRST AMENDED JUDGMENT

Following a bench trial on September 5–6, 2018, and having issued Findings of Fact and Conclusions of Law (docket no. 94), Judgment was entered on October 30, 2018 (docket no. 101). An appeal was filed in the Ninth Circuit that resulted in a remand (docket nos. 167, 174) and a subsequent Order entered by the Court on March 31, 2022 (docket no. 182) (“Order on Remand”). After the Order on Remand, there was another appeal by Defendant Shaun Allahyari that resulted in a dismissal of the appeal (docket nos. 193–94). In light of the foregoing and the record herein, IT IS HEREBY ORDERED AND ADJUDGED:

1. Judgment was entered in favor of the United States and against Komron M. Allahyari on June 29, 2018, for federal income tax periods 1999-2002, 2004-2009, and 2011-2013, and for trust fund recovery penalties pursuant to 26 U.S.C. § 6672 for all four quarters of 2000-2004 and the first two quarters of 2005, in the total amount of \$3,910,470.35, plus additional interest and statutory additions accruing from June 14, 2018, pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6621 and 6622, less any payments or credits as provided by law.

1 2. The bench trial concerned Counts 4 – 6 of the United States’ Amended
2 Complaint, docket no. 29, which encompassed all claims against Defendant Shaun
3 Allahyari and concerned the parcel of real property which is the subject of this action (the
4 “Subject Property”). The Subject Property is commonly described as 3453 77th Place SE,
5 Mercer Island, Washington 98040, and bears King County Assessor’s Parcel No. 545880-
6 0265-09. The legal description of the Subject Property is as follows:

7 LOT 8, BLOCK 4, MERCERDALE NUMBER 1, ACCORDING TO THE
8 PLAT THEREOF RECORDED IN VOLUME 59 OF PLATS, PAGES 94
9 THROUGH 96, IN KING COUNTY, WASHINGTON

10 3. With respect to the Subject Property, pursuant to the Court’s Minute Order
11 (docket no. 63), the Court has found that Shaun Allahyari is entitled to the same priority
12 position that the Boeing Employees Credit Union (“BECU”) held with respect to the
13 amount that he paid to BECU for an assignment of the deed of trust, which was recorded
14 in King County, Washington, at instrument number 20030805002125 (“BECU Deed of
15 Trust”). Shaun Allahyari paid \$383,044.74 for the assignment. Minute Order (docket
16 no. 63 at 1). The value of the BECU Deed of Trust as of May 1, 2022, through June 1,
17 2026, and interest accruing at a rate of 4.125% annually after May 1, 2022, is set forth in
18 the stipulation (as amended on September 16, 2024) of the United States and Shaun
19 Allahyari that was approved by the Court. Order (docket no. 203 at 2–3); Stipulated
20 Motion (docket no. 201 at 2–3).

21 4. With respect to the Subject Property, the 2005 Deed of Trust, which was
22 recorded in King County, Washington, at instrument number 20050726002070, is a
23 fraudulent encumbrance pursuant to the Washington Uniform Fraudulent Transfer Act,
24 RCW Chapter 19.40. The fraudulent encumbrance is hereby set aside.

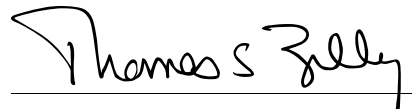
25 5. The United States has valid and subsisting federal tax liens arising from the
26 liabilities set forth in Paragraph 1, above, on all property and rights to property of
Komron M. Allahyari, including the Subject Property. The United States’ federal tax and

1 judgment liens against the Subject Property are foreclosed, and the Subject Property shall
2 be sold pursuant to 26 U.S.C. § 7403 and 28 U.S.C. § 2001, with the net proceeds to be
3 disbursed pursuant to further order of the Court.

4 6. The United States is entitled to its costs as the prevailing party on its claims
5 against Defendant Komron Allahyari. The United States is not entitled to its costs against
6 Defendant Shaun Allahyari, as neither party prevailed.

7 IT IS SO ORDERED.

8 Dated this 9th day of December, 2024.

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11 Thomas S. Zilly
12 United States District Judge
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